

ABSTRACT

This study is aims to obtain empirical evidence of the influence of skepticism profesional, audit rotation, and organizational culture of auditee on the consideration of the level of materiality on auditor. This study uses primary data obtained by distributing questionnaires. The sample of this research is auditor working in Public Accounting Firm (KAP) in Semarang, Yogyakarta, and Solo with convinience sampling technique. From 65 distributed questionnaires that can be processed as many as 54 questionnaires. Data analysis was done using multiple linear regression. Based on the result of examination of this research data, the independence variable, skepticism profesional, audit rotation, and organizational culture of auditee have a significant and positive influence on the materiality level of the financial statement (partially), and all the independent variables simultaneously affect the materiality level of the Auditor.

Keywords: skepticism profesional, audit rotation, organizational cultur of auditee, and Consideration of materiality level on auditor

SARIPATI

Penelitian ini bertujuan untuk memperoleh bukti empiris pengaruh skeptisisme profesional, rotasi auditor dan budaya organisasi auditee terhadap pertimbangan tingkat materialitas auditor. Penelitian ini menggunakan data primer yang diperoleh dengan penyebaran kuesioner. Sampel penelitian adalah auditor senior yang bekerja di Kantor Akuntan Publik (KAP) di wilayah Semarang, Yogyakarta dan Solo dengan teknik convinience sampling. Dari 65 kuesioner yang disebar yang dapat diolah sebanyak 54 kuesioner. Analisis data dilakukan menggunakan regresi linier berganda. Berdasarkan hasil pengujian data penelitian ini, variabel skeptisisme profesional, rotasi auditor, dan budaya organisasi auditee berpengaruh signifikan dan positif terhadap pertimbangan tingkat materialitas auditor, dan semua variabel independen secara bersama-sama berpengaruh terhadap pertimbangan tingkat materialitas auditor.

Kata kunci : Skeptisisme profesional, Rotasi auditor, Budaya organisasi auditee, dan Pertimbangan tingkat materialitas